

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of: T. Kiyokawa, *et al.* :
Appln. No. : 10/597,007 : Art Unit: 1745
Filed : July 6, 2006 : Dated: August 21, 2007
Title: Phosphorus-containing Coated
Magnesium oxide powder,
Method for producing the same,
and resin composition containing
such powder :
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SECOND INFORMATION DISCLOSURE STATEMENT

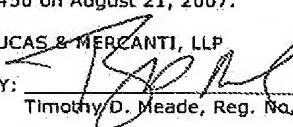
Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

CERTIFICATE

I hereby certify that this correspondence is being
EFS-Web or facsimile transmitted to the USPTO or
deposited with the United States Postal Service
with sufficient postage as first class mail in an
envelope addressed to: the Commissioner for
Patents, P.O. Box 1450, Alexandria, VA 22313-
1450 on August 21, 2007.

LUCAS & MERCANTI, LLP

BY: 
Timothy D. Meade, Reg. No. 55,449

Please find enclosed a copy of the International Preliminary Report on Patentability (IPRP) mailed in connection with the related International application. The references cited in the IPRP were disclosed to the USPTO in the Information Disclosure Statement (IDS) filed July 6, 2006.

Applicants note that the International Examiner considered the claimed invention to be patentable over the references cited in the IPRP and disclosed in the July 6, 2006 IDS.

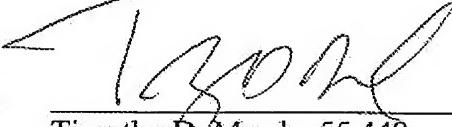
The IPRP was mailed on June 14, 2007. This IDS is therefore being submitted in

accordance with 37 CFR 1.97(c). No fee is due. If, it is determined that a fee is due to consider this IDS, authorization is given to debit Deposit Account 02-2275.

Respectfully submitted,

LUCAS & MERCANTI, LLP

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Encl. International Preliminary Report on Patentability